

on the Speaker's agenda for next Tuesday. The Chair recognizes Senator Remmers.

SENATOR REMMERS: Mr. President, members of the Legislature, I rise to support Senator Pappas's effort to bring 210 back to the floor. First I would like to quote part of an old saying, just the first part that goes something like this. "A wise man will change his mind." I won't quote the rest of it. We sometimes do make a mistake. I think the \$3,000 exemption, \$75 per homeowner in most cases was a mistake. I am for property tax relief. I think we have a better direction to go. I am opposed to an exemption here, an exemption there, generally an exemption that doesn't bear fairly on everyone. I think, as Senator Sieck mentioned, we have a lot of tenants and they don't get the property tax relief. Now don't say that the tenant doesn't pay taxes because we know the tenant has to pay the taxes. It is in the rent and I think we make too many exemptions. In fact, we have had a lot of criticism for our sales tax situation where we have so many exemptions. So from that standpoint, I am opposed to the homestead exemption route. It just simply doesn't do the job for tax relief that we need. I am also opposed to the half cent special levy for the City of Lincoln. Again, it is a special interest type of legislation. I certainly will support at least a one and a half percent sales tax, general sales tax increase, but I can't support the route of going with an exemption here and an exemption there because that kind of approach simply does not do the job. I hope that we can bring 210 back to the floor.

PRESIDENT: The Chair recognizes Senator Higgins but would ask for order in the Chamber, please. (Gavel.) Attention to the speaker, Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. I know you are all delighted to have me back after being gone for a week. Tough luck. No, you may not vote on it, Senator Pappas. I feel that in this country and in this state there is a cancer that has been growing for many years, and it has been getting worse every year. I want to remind all of you that last year was an election year, 1984. Twenty-five of us Senators were up for reelection and we voted for this property tax relief. Now the election is over. Now do we turn our backs on the people we made those promises to last year? Now do we confirm what has been going on for year